

FILED
Date _____
Time _____
Clerk _____
Comm. Amdt. _____

Amendment No. 15 to SB2829

**Cooper J
Signature of Sponsor**

AMEND Senate Bill No. 2829*

House Bill No. 2569

by deleting Sections 45 and 46 and substituting instead the following:

SECTION 45. Tennessee Code Annotated, Section 67-4-506, is amended by deleting subsection (a) and substituting instead the following:

Each person operating any vending machines by which a bottled soft drink is sold or delivered to customers shall have the privilege and option of registration with the department of revenue, reporting gross receipts vended through the machines, and paying tax thereon, in lieu of sales tax, at the rate of four and one-half percent (4.5%) of the gross receipts from the machines in the same manner, with the same privileges and exemptions, and under the same regulation and administration as the tax codified in § 67-4-402.

SECTION 46. Tennessee Code Annotated, Section 67-6-102(24), is amended by adding the following language as a new subdivision (I):

(I) "Retail sale" or "sale at retail" includes sales by which merchandise, other than a bottled soft drink, is sold or delivered to the user through the use of a vending machine.